LEGISLATIVE SERVICES AGENCY OFFICE OF FISCAL AND MANAGEMENT ANALYSIS

301 State House (317) 232-9855

FISCAL IMPACT STATEMENT

LS 6322 DATE PREPARED: Nov 16, 2001

BILL NUMBER: SB 151 BILL AMENDED:

SUBJECT: Repeal of Hendricks County Admissions Tax.

FISCAL ANALYST: Chris Baker **PHONE NUMBER:** 232-9851

FUNDS AFFECTED: GENERAL IMPACT: Local

DEDICATED FEDERAL

<u>Summary of Legislation:</u> This bill repeals the authorization for Hendricks County to adopt a county admissions tax and deletes a cross-reference to the tax.

Effective Date: July 1, 2002.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues: Under current law, the Hendricks County fiscal body may adopt the County Admissions Tax and impose it on taxpayers attending an amusement park. To date, the Hendricks County fiscal body has not passed an ordinance to impose the County Admissions Tax. This bill would eliminate that revenue option in the future.

State Agencies Affected:

Local Agencies Affected: Hendricks County.

Information Sources: Hendricks County Auditor's Office.

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